

# JURNAL EKONOMI KUANTITATIF TERAPAN

The The Impact of COVID-19 on FinTech Lending in Indonesia: Evidence From  
Interrupted Time Series Analysis  
**Abdul Khaliq**

The Analysis of Willingness to Pay (WTP) Visitors to The Development  
of Rafting Toutism in Serayu Watershed  
**Nobel Sudrajad, Waridin, Jaka Aminata, Indah Susilowati**

The Dynamics of Exchange Rate, Inflation, and Trade Balance in Indonesia  
**Yon Widiyono, David Kaluge, Nayaka Artha Wicesa**

PROVINCE Analysis of Financial Institutions Credit Impact on MSE Income in Bali Province  
**Ksama Putra, Ni Putu Wiwin Setyari**

Volatilitas inflasi sebagai fenomena kombinasi moneter-fiskal di Indonesia  
**Eli Marnia Henira, Raja Masbar, Chenny Seftarita**

Planning Consistency and the Political Budget Cycle in Indonesia  
**Farina Rahmawati, Khoirunurrofik Khoirunurrofik**

The Dynamics of Credit Procyclicity and Stability of Macroeconomics in Indonesia  
**Ni Putu Nina Eka Lestari, Made Kembar Sri Budhi, I Ketut Sudama,  
Ni Nyoman Reni Suasih, I Nyoman taun**

Relationships Between Characteristic of Local Government and Website Based Financial  
**Gabriela Amanda Widyastuti, Dena Natalia Damayanti, Marwata**

Balinese Indigenous Knowledge about Water : A Way to Achieve Water Sustainability  
**Amrita Nugraheni Sarawaty, I Wayan Gita Kesuma, I Gusti Wayan Murjana Yasa**

The Relationship Among Economic Structure, Sectoral Workforce, and Community Welfare in Bali Province  
**I Nyoman Mahendrayasa**

## RELATIONSHIPS BETWEEN CHARACTERISTICS OF LOCAL GOVERNMENT AND WEBSITE BASED FINANCIAL TRANSPARENCY: STUDIES IN CENTRAL JAVA

Gabriela Amanda Widyastuti  
Dena Natalia Damayanti  
Marwata

### ABSTRACT

*It is important to manifest financial transparency of local government as a means of monitoring the misuse of public resources and preventing cases of corruption. One of the local governments that succeeded in achieving the best transparency in Indonesia is Central Java. Based on 2019 Central Java Local Government financial data, this research is aimed to find evidence whether there are relationships between the characteristics of local government and financial transparency of local government. The evidence is obtained through the results of statistical analysis, namely multiple linear regression analysis. The results of this research show that the size of local government, the tenure of regional heads, the structure of regional revenues, and regional financial independence have a positive relationship to the financial transparency of local government.*

**Keyword:** *Transparency, Local Government Finance*

**JEL Classification:** G380, R510

## HUBUNGAN KARAKTERISTIK PEMERINTAH DAERAH DAN TRANSPARANSI KEUANGAN DAERAH BERBASIS WEBSITE: STUDI PADA PEMDA JAWA TENGAH

### ABSTRAK

Transparansi keuangan daerah penting diwujudkan sebagai sarana untuk mengawasi penyalahgunaan sumber daya publik dan mencegah kasus korupsi. Pemerintah daerah yang berhasil meraih transparansi terbaik di Indonesia salah satunya adalah Jawa Tengah. Berdasarkan data keuangan Pemerintah Daerah Jawa Tengah tahun 2019, penelitian ini bertujuan menemukan bukti apakah terdapat hubungan antara karakteristik pemerintah daerah dengan transparansi keuangan daerah. Bukti tersebut diperoleh melalui hasil analisis statistik yaitu analisis regresi linier berganda. Hasil penelitian ini menunjukkan bahwa ukuran pemerintah daerah, masa kerja daerah, struktur pendapatan daerah dan kemandirian keuangan daerah memiliki hubungan positif dengan transparansi keuangan daerah.

**Kata kunci:** *Transparansi, Keuangan Pemerintah Daerah*

**Klasifikasi JEL:** G380, R510

## INTRODUCTION

Corruption-free governments can be created when local governments manifest transparency in their regional financial management. As stated by Nurhadianto and Khamisah (2019), a low level of transparency will result in the emergence of conditions where acts of corruption can be carried out easily. When local governments publish financial information, the public can monitor the management of public funds so that opportunities for corruption are minimized. The truth and reliability of financial information can be seen through financial reports audited by the Supreme Audit Agency, this could prove to the public that the local government did not misuse the funds that have been obtained.

In Indonesia's Government Regulation Number 71 of 2010 concerning Government Accounting Standards, transparency itself is defined as the provision of open and honest financial information to the public, based on the consideration that the public has the right to know openly and thoroughly the government's responsibility in managing the resources entrusted to it and compliance with laws and regulations. Transparency must be implemented by local governments in Indonesia based on Law No. 14 of 2008 on Freedom of Information. Financial transparency carried out by the government must be presented in a complete, timely, accurate, and understandable manner (Ott, Bronic, Petrusic, & Stanic, 2017). Completeness of this financial information is regulated in Indonesia's Government Regulation Number 56 of 2005 concerning Regional Financial Information Systems, which are regional revenue and expenditure budgets with their realization, regional balance sheets, cash flow reports, notes on regional financial reports, deconcentration

funds, co-administration funds, financial reports of regional companies, as well as data relating to fiscal needs and regional fiscal capacity.

In the context of transparency, the government can use the website as a medium to provide financial information. However, local government websites in Indonesia are not entirely able to provide complete information to the public (Sofyani & Dwirama, 2019). It is proven that the principle of transparency has not been implemented by several local governments (Kristiyanto, 2016). Local governments, including village governments, have used websites to disclose complete financial information to the public, one among them is Central Java. The completeness of the information provided by Central Java has been proven by the achievement of the highest level of transparency of local governments (Alwahidi & Darwanis, 2019). For three consecutive years, Central Java was included in the top three most transparent provinces in Indonesia. In 2017 Central Java was ranked as the second most transparent province (Wicaksono, 2017), then the ranking rose to first place in 2018 (Nailufar, 2018), and in 2019 Central Java won third place (Arief, 2019).

Referring to the research of Alwahidi and Darwanis (2019), in assessing the transparency of regional finances, the characteristics of local government are needed. Several characteristic factors of local government that logically have a strong relationship with transparency include the size of the local government, the tenure of the regional head, the structure of regional revenues, and the independence of regional finances. Limitations based on previous researches by Ott *et al* (2017),

Alwahidi and Darwanis, (2019), Setyaningrum and Syafitri (2012), and Verawaty (2017), are some of the local governments do not have a website, many district and city government websites are inaccessible, and these research used past local government financial report data, which is difficult to find and only slightly research with the latest data that can reflect current conditions. Furthermore, most of the researches that have been done examine the influence of the characteristics of local governments on financial transparency, but only a few examine the relationships between them.

By adopting the results of those researches, this research examines the relationships between local government characteristics and website-based financial transparency in the Central Java Regional Government with the latest data in 2019. This research is interesting to do because the Central Java Regional Government is included in the top three provinces with the best transparency in Indonesia during the 2017-2019 period, besides that Central Java has more cities and districts that can be used as research samples compared to the other two provinces with the best transparency in 2019, Jakarta and West Java. All city and district governments in Central Java have websites that can be accessed.

How well the characteristics of local governments affect the transparency of regional finances in Central Java is an issue in this research. Meanwhile, the problem of this research is whether the size of local government, tenure of regional heads, regional revenue structure, and regional financial independence are proven to correlate with regional financial transparency in Central Java. This research aims to find evidence whether there is a relationship between the characteristics of local government and financial transparency

of local government. This evidence is obtained through the results of statistical analysis, namely multiple linear regression analysis. This connection is important for local governments because it can affect the achievement of a good government system to generate public trust in the financial sector of the government, so that leakage and waste of regional finances can be minimized.

The benefit of this research is to contribute to the literature on the characteristics of local government, particularly those related to transparency issues. Therefore, the results of this research can be used by local governments in increasing transparency and provide complete information on local government websites. Thus, the information provided by the government can be useful and increase public trust.

### **Research Hypothesis**

The size of local government can be measured from the total assets owned and handled by the local government (Sari & Mustanda, 2019). The more total assets the local government has, the more demands and benefits it will get in carrying out transparency to the public. Associated with agency theory, local governments that have large assets in addition to increasing transparency also tend to minimize information asymmetry, it is because the supervision of people who are worried about misuse of funds will be tighter (Annisa & Murtini, 2018).

Based on research by Adiputra, Utama, and Rossieta (2018), as well as Muhtar, Sutaryo, and Suryanto (2018), the size of local government is proven to have a relationship with regional financial transparency. It can be concluded that the greater the size of the local government, the higher the level of transparency of regional

finances is being carried out. Based on the description above, the hypothesis in this research can be formulated as follows:

H1 : The size of local government has a positive relationship with the financial transparency of the local government.

The tenure of the regional head is a time range that measures the length of time a person has held a position as governor, regent, or mayor (Pahlevi & Setiawan, 2017). The time taken is an experience that makes the key to financial transparency by regional heads. Related to agency theory, the government as the agent that manages the government has more regional financial information than the public. The more experience the regional head has in managing the government, the more information the regional head has so that the regional head tends to be able to make decisions and policies better and more transparently (Widagdo & Munir, 2017). So the longer the tenure of the regional head, the greater the level of transparency that is carried out by using the internet to reveal accountability. This is a demand for local governments, especially regional heads because they have broad insight into the responsibilities and trust of the community. Based on the research of Pahlevi and Setiawan (2017), as well as Pratiwi and Anni (2016), it is stated that the tenure of regional heads is proven to have a relationship with regional financial transparency. Based on the description above, the hypothesis in this research can be formulated as follows:

H2: The tenure of the regional head has a positive relationship with the financial transparency of local government.

Based on Law Number 33 of 2004 concerning Financial Balance, the structure of regional revenues consists of the regional

revenue, balanced funds, and other legal regional revenues such as grants and emergency funds. Original regional income consists of regional taxes, regional levies, and the results of separated regional wealth management, while the balancing fund consists of profit-sharing funds, general allocation funds, and special allocation funds. Regional financial transparency can be assessed through the structure of regional revenues, if local revenue is higher, the transparency of regional financial information on local government websites will also be higher (Verawaty, 2017).

Related to agency theory, the government in its role as an agent that manages the government must act in the interests of the community, including providing good services and meeting the information needs of the community. The high revenue received by local governments can be used to provide better services to the community so that local governments are more motivated to be able to provide transparent financial information needs through local government websites. According to Tahir, Mas'ud, and Plyriadi (2019), as well as Verawaty (2017) stated that the structure of regional income is proven to have a relationship with regional financial transparency. It can be concluded that the higher the regional income, the higher the level of transparency of regional finances. Based on the description above, the hypothesis in this research can be formulated as follows:

H3: The structure of regional revenues has a positive relationship with the financial transparency of local government.

Regional financial independence means the ability of regional finances to finance regional expenditures by looking at local revenue and the effectiveness of planning targets for its realization (Rante,

Mire, & Paminto, 2017). Regional financial independence is needed in carrying out regional government operations by paying their own costs for government activities and services to the community. Regional financial independence can be measured by comparing the amount of original regional income with the amount of central and provincial government assistance to the regions plus the amount of loans (Setyaningrum & Syafitri, 2012). By not depending on local governments for external funding sources, regional financial independence will be even higher (Setyaningrum & Syafitri, 2012). In addition, if the comparison of the source of financing for local revenue to general allocation funds is getting bigger, the level of independence of the regional government will be higher. Therefore, the higher regional financial independence will lead to greater government responsibility for the use of funds from the public, which causes local governments to increase the transparency of regional finances in order to maintain the public trust as principal.

With the responsibility of local governments in using a certain amount of public money for regional independence, the level of financial transparency by local governments must be large, supported by the optimization of website usage. Based on the research of Lutfia, Maryono, and Bagana (2018), and Swandewi (2014), it is stated that regional financial independence is proven to have a relationship with regional financial transparency. It can be concluded that the higher the regional financial independence, the higher the level of transparency of regional finances is carried out. Based on the description above, the hypothesis in this research can be formulated as follows:

H4: Regional financial independence has a positive relationship with the financial transparency of local government.

## METHODS

This is a quantitative research using secondary data sources taken from the websites of each district and city government in Central Java. The data collection technique in this research is observing the Central Java Regional Government website and use the data that is already available on the website. If the local government website provides complete financial data and can be accessed by the public, then local government finances can be said to be transparent. The time horizon used in this research is cross-sectional, by examining the statement of financial position and statement of budget realization of the Central Java Regional Government in 2019. The statement of financial position is used to examine the size of local government variables, while the statement of budget realization is used to examine variables of regional revenue structure. and regional financial independence. In addition, this research also uses non-financial data in the form of information on years of service of regional heads to examine the tenure of regional heads.

In this research, the sample criteria used were district and city governments in Central Java which provided the statement of financial position and statement of budget realization in 2019, as well as complete information regarding the years of service of regional heads. Of the total 35 district and city governments in Central Java, 16 district governments and 4 city governments met the sample criteria. This sampling method is the census method, so the population and the sample in this research is 16 district governments and 4 city governments in

Central Java, consisting of Banyumas Regency, Blora Regency, Brebes Regency, Cilacap Regency, Grobogan Regency, Jepara Regency, Karanganyar Regency, Kebumen Regency, Kendal Regency, Klaten Regency, Kudus Regency, Temanggung Regency, Magelang Regency, Pati Regency, Rembang Regency, Sukoharjo Regency, Magelang City, Pekalongan City, Salatiga City, and Tegal City.

In this research, there is one dependent variable, namely financial transparency of local government, and four independent variables, namely the size of the local government, the tenure of the regional head, the structure of regional income, and regional financial independence. All variables are measured using a ratio scale. The measurement method of each variable are described in Table 1 below:

**Table 1: Measurement Method of Each Variable**

Variable	Measurement Method
The size of local government (X1).	The size of local government = logarithm of total assets.
The tenure of the regional head (X2).	The average length of time a regional head has held his or her position.
Regional income structure (X3).	Regional income effectiveness ratio = Realized local own-source revenues + balanced funds + other legal regional revenues, divided by local own-source revenues target + balanced funds target + other legal regional revenues target.
Regional financial independence (X4).	Regional financial independence = Local own-source revenues divided by central or provincial government assistance + loans.
Financial transparency of local government (Y).	If the information on the website is complete and accessible, then the score is one, if the information on the website is incomplete, then the score is 0, after that, the total score is divided by the maximum value of the amount of information available.

Data source: Rante, Mire, and Paminto (2017).

**DISCUSSION**

**Table 2: Descriptive Statistics**

	Statistics				
	X1	X2	X3	X4	Y
N Valid	20	20	20	20	20
Missing	0	0	0	0	0
Mean	4159293730000,0000	4,3250	99,10	22,75	,9890
Median	3827816566000,0000	4,0000	99,00	20,00	1,0000
Std. Deviation	1350912737000,0000	2,76841	1,971	9,591	,04919

Data source: Processed using IBM SPSS Statistic 24.

The data analysis technique used to test the hypothesis in this research is multiple linear regression analysis. Descriptive statistics will be used to know the mean, median, and standard deviation. Mean is the average value of some data, median is the middle value of some arranged data, and standard deviation shows the variation of data distribution. F-test will be used to know the effect of variable X on variable Y partially. Therefore, a T-test will be used to know the effect of variable X on variable Y simultaneously. In F-test and T- test, if the significant value > 0,05, it means that the data is significant, and the variable X has an effect on variable Y. R squared will be

used to know how much is the effect of variable X on variable Y simultaneously. By using 20 samples, the mean for the size of local government is 4159293730000, with a median of 3827816566000, and a standard deviation of 1350912737000. The mean for the tenure of the regional head is 4,3250, with a median of 4,0000, and a standard deviation of 2,76841. The mean for the structure of regional revenues is 99,10, with a median of 99,00, and a standard deviation of 1,971. The mean for the regional financial independence is 22,75, with a median of 20,00, and a standard deviation of 9,591. The mean for financial transparency of local government is 0,9890, with a median of 1,0000, and a standard deviation of 0,04919.

**Table 3: F-Test**

		ANOVA <sup>a</sup>				
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	,011	4	,003	1,218	,344 <sup>b</sup>
	Residual	,035	15	,002		
	Total	,046	19			

a. Dependent Variable: Y

b. Predictors: (Constant), X4, X1, X3, X2

Data source: Processed using IBM SPSS Statistic 24.

It can be seen that Sig. Value is 0,344 > 0,05. It means that the size of local government, the tenure of regional heads, the structure of regional revenues, and

regional financial independence partially has a significant effect and positive relationship with the financial transparency of local government.



**Table 4: T-Test**

**Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized	t	Sig.
		B	Std. Error	Coefficients Beta		
1	(Constant)	-,251	,605		-,414	,685
	X1	1,748E-15	,000	,048	,195	,848
	X2	-,001	,004	-,075	-,298	,770
	X3	,013	,006	,502	1,991	,065
	X4	,000	,001	-,022	-,092	,928

a. Dependent Variable: Y

Data source: Processed using IBM SPSS Statistic 24.

It can be seen that the Sig. Value of all variables is greater than 0,05. Sig. Value for X1 is 0,848, X2 0,770, X3 0,065, and X4 0,928. It means that the size of local government, the tenure of the regional heads, the structure of regional revenues, and regional financial independence simultaneously have a significant effect and positive relationship with the financial transparency of local government.

All of the hypotheses are acceptable. If the local government has more total assets, then the size of the local government will be greater, and the local government will have more demands and benefits in carrying out transparency to the public.

If the tenure of the regional head is longer, the level of transparency that is carried out to the public will be greater because the regional head has more experience in managing the government. If the revenue received by local governments is higher, it can be used to provide better services to the public, so that local governments are more motivated to be able to provide transparent financial information needs through local government websites. If the regional financial independence is high, then it will lead to greater government responsibility for the use of funds from the public, which causes local governments to increase the transparency of regional finances in order to maintain public trust.

**Table 5: R Square**

<b>Model Summary<sup>b</sup></b>				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,495 <sup>a</sup>	,245	,044	,04810

a. Predictors: (Constant), X4, X1, X3, X2

b. Dependent Variable: Y

Data source: Processed using IBM SPSS Statistic 24.

The value of R square in this study shows that the size of local government, the tenure of regional heads, the structure of regional revenues, and regional financial independence simultaneously affect the financial transparency of local government by 24.5%. So that 75.5% of the financial transparency of local government is influenced by other variables not examined in this research.

## CONCLUSIONS

Based on the results of this research, it can be concluded that there is a positive relationship between the size of local government, the tenure of regional heads, the structure of regional revenues, and regional financial independence to financial transparency of local government.

In this research, there are limitations that although all district and city websites in Central Java can be accessed, there are some websites that do not provide complete financial information so they must be excluded from the research sample. For further research, it is suggested to expand the scope of research. In addition, 75.5% of regional financial transparency is influenced by other variables that were not examined in this research, so further research can add other characteristics that might have a strong

relationship with regional financial transparency.

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